EXHIBIT L

Honourable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street New York, NY 10007

March 4, 2023

Dear Judge McMahon,

My name is Amanda Famose and I am writing on behalf of myself and my husband of over 10 years Babajide Famose. I am a childhood friend of Benjamin Kaye, partner to Filippo Bernardini, and we have known each other for over 34 years. My husband has also known Ben for 16 years. We have always had a close bond and such wonderful memories.

I run my own business as a caterer and my husband is an Informational technology engineer for the NHS. My husband and I have 2 children together who are 7- and 5-year-old. Both Ben and Filippo both attended both of our children's baby naming ceremonies.

We first met Filippo in 2016. He instantly came across as a kind, caring young man. We clicked straight away as Filippo loved cooking as I do. He was a warm person, and it was so lovely to see Ben so happy alongside Filippo. We often went out as couples together and spent lots of time with them both in Bens' home, celebrating good times together such as birthdays, housewarmings and Christmases, where Filippo would always make us feel so welcome. Filippo is a genuine man with a good heart, he is an innocent human being that doesn't have a bad bone in his body. He is a great 'uncle' to our boys, and they loved being around him.

After receiving 'the phone call' from Ben telling us what had happened when they arrived in the US, we have been in pure disbelief, this is totally out of context, Filippo is pure and innocent in every aspect and we could never see him hurting anyone in anyway whatsoever.

This whole situation has brought distress to Ben which I can see and hear every time we speak/text. Filippo is a changed person in character, he misses his home, his soulmate Ben and his baby Dolly (Filippo and Ben's dog).

We await the return of Filippo so we can help him rebuild his life again here in the UK and continue our friendship where we left off.

Thank you for taking the time to read about us and our thoughts and feelings with regards to Filippo.

Yours Faithfully,

Mrs. Amanda Famose and Babajide Famose

Dr. Amanda Raphael

Honourable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street NY, NY 10007

9th March 2023

Dear Judge McMahon,

My name is Amanda Raphael, I am writing to you in support of Filippo Bernardini.

I am a mother of two children, aged 19 and 22, and I have a PhD in history from the University of London. I am currently training to be a birth doula and leader of women's group therapy circles. I am married to Nick Raphael, a music business executive for the past 29 years. We live together with our family in Hampstead, North West London.

I met Filippo when he was introduced to me by his partner Ben, a close family friend, in London in 2016.

Ben and Filippo were regular visitors to our home, where I live with our then teenaged children. I immediately warmed to Filippo, finding him gentle, humble and personable.

He and Ben always showed great kindness to our children and I recall a particularly memorable occasion when they treated my son to a special meal for his 18th birthday.

Filippo was always so sweet towards our dog Gracie - a boxer, and we often chatted about him and Ben getting a dog. When they went on to acquire their French bulldog Dolly, we were so excited to take them on walks together.

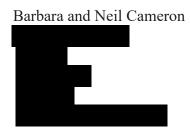
Filippo and I shared a love of cooking and baking and he was always sharing his recipes for healthy vegan and sugar free treats with me. They were always delicious.

I always thought Filippo to be a wonderful, kind and compassionate partner to Ben, my dear friend with whom I have travelled extensively and shared many adventures with. I was so happy for them when they got together and it felt so natural for them to build a home. I hoped they would marry someday.

It is my hope that this will still be possible. Filippo's absence has left a hole in our extended family. It is our wish that he can return home to be with those who love him the most.

Yours faithfully,

Dr. Amanda Raphael



Honarable Judge Colleen McMahon United States District Judge Southern District of N.Y. 500 Pearl St. New York, NY 10007

Dear Judge McMahon,

Into each life "a little rain must fall," as the saying goes, however my husband and I absolutely hope it stops raining for Filippo and Ben, such a devoted couple, equally devoted to their precious dog Dolly.

We have known Elaine, Harvey and Ben since Ben and our son were born at Queen Charlottes Hospital in London, as close as is possible, without the ties of blood.

Ben is like a son to us, a warm kind generous and loving man, so when Filippo came into his life, we were doubly thrilled.

Living in Australia, we are far from family and friends, but Filippo and Ben have been visitors to our home as often as distance would allow. Filippo fitted into our lives very easily, as he's such a kind caring and loving person, very thoughtful and a joy to have around.

We fervently hope that this traumatic and stupidly thoughtless action on Filippo's part can be put behind them, and they can resume their life together.

Although not family, we would offer Ben and Filippo any assistance necessary to maintain their life together.

Yours faithfully, Barbara and Neil Cameron



Honourable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street NY, NY 10007

26th February 2023

Dear Judge McMahon,

Re: Filippo Bernardini

My name is Catrina Hughes and I am providing a character reference on behalf of Filippo Bernardini. I am 53 years old and have worked as a nurse for over 30 years. I am a specialist nurse and am a board member, treasury, and director for the faculty of this speciality of nursing.

I have known Filippo for over seven years, through Benjamin Kaye (who is my close friend of 13 years) throughout their relationship. My friendship with Filippo has grown since I have known him and I consider him to be to be a good man and friend. It is for this reason that I am happy to write a letter of reference for Filippo regarding this matter.

I was distraught to hear the news in January 2022 and how subsequently how this has impacted on Filippo noticeably from telephone calls and text messages. It is clear that this is a direct result of the remorse and the complete regret of the offence he has committed.

I understand the distressing circumstances that Filippo faces. He frequently expresses his deepest regrets about the wrongdoing, particularly its grave repercussions to his victims, his partner Ben, Ben's parents (who are like parents to Filippo), his family and others that he may have affected unintentionally.

I know him to be a good man who is considerably distressed by his current circumstances.

Filippo is a very kind, loving, generous and caring man. I have spent many happy and fun times with Filippo, this included holidays, birthdays, socialising on a regular basis and often when he has cooked for me and friends, as he is a very gifted chef which is one of his great passions. I have shared many fond memories with Filippo, which have been great and happy times since I have known him.

I, like all his friends and family miss Filippo greatly, and hope that consideration can be given for him to return to the UK, where he can truly be supported by all who love him and will provide care and assistance for him to cope and manage with his newly

It is my sincere hope that the court takes this letter into consideration at the time of sentencing. Despite the current case, I still believe that Filippo is an honourable individual, a valuable friend, and a good human being.

Yours Sincerely

J-1.

Catrina Hughes

Honourable Judge Colleen McMahon United State District Judge Southern District of New York, 500 Pearl Street, New York City, NY 10007

March 9, 2023

My name is Efrat Shemesh, I am a qualified solicitor in the UK, specializing in immigration law. I am the solicitor who provided the advice letter regarding Mr Bernardini's immigration status in the UK.

I have known Mr Bernardini since 2016. We bought a property that was owned by his partner Ben, and we became close friends. The way our friendship was formed is unusual but Mr Bernardini and his partner are special people; honest, kind, caring and welcoming.

We got to know Mr Bernardini very well. He is a kind and welcoming person. He's great with kids and has been a great friend to our daughters. I truly believe that he would never hurt anyone intentionally.

Since his arrest, I have met Mr Bernardini twice via video call for the purpose of receiving instructions. I observed Mr Bernardini as someone who just went through a traumatic experience. He looks depressed, he lost his liveliness, and I am becoming quite worried about him. I expressed my concerns to Ben, his partner.

Mr Bernardini had big dreams about his life with Ben and his future in the UK and I would like to ask the Honourable Judge Colleen McMahon to allow Mr Bernardini to return to the UK and start his rehabilitation process.

Yours sincerely,

Efrat Shemesh



Honorable Judge Collen McMahon United States District Judge Southern District of New York 500 Pearl Street NY, NY 10007



18 February 2023

Dear Judge McMahon,

We are the aunt and uncle of Ben Kaye, the partner of Filippo Bernardini. We are both respected business people and well known in our local community in North London. I, Gwen Raphael, have a 25-year history of working in recruitment for National and International companies with offices in the UK and consider myself a good judge of character.

Filippo Bernardini was until the end of 2021 a regular guest in our home and was included with Ben in all family functions. Filippo behaved impeccably at all times.

We were often invited to the home Filippo shared with Ben. Ben and Filippo were excellent hosts and Filippo was a superb and talented cook.

I have not seen Filippo since December 2021 but I understand he has been involved in working for charities and has expressed an interest to continue with this work whatever the outcome of his case.

Your sincerely,

Gwen and Stuart Raphael

Joel Featherman

Honourable Judge Colleen McMahon
United States District Judge
Southern District of New York
500 Pearl Street
NY, NY 10007

6 March 2023

Dear Judge McMahon,

Re: Filippo Bernardini

My name is Joel Featherman and I am a long-standing friend of Benjamin Kaye. We met as work colleagues at a top-tier accountancy firm, and I am still an accountant.

Benjamin is clearly very committed to Filippo and misses him very much; these past 15 months have been very challenging for both of them. In my view, following Filippo's arrest, both have been subject to significant emotional stress which has also manifested itself physically.

While released on bond, Filippo's liberty has been curtailed and he has been alone in a foreign city with no friends or family, which in itself is a punishment. Additionally, given that Filippo is not a US resident or citizen he has not had the ability to work and therefore has had to adopt a very basic and limited lifestyle in order to exist. Filippo has also lost his profession and his reputation. I hope that these things combined will convince you that he has received and served appropriate punishment.

I understand that Filippo is full of regret for the impact that his crimes have had on both the victims and his loved ones.

I have discussed with Benjamin about their plans for resuming their life upon Filippo's return and I know he and his family are prepared to offer unconditional support for Filippo to facilitate his return into society in the UK. I would be grateful if you could take this into consideration during your sentencing.

Yours faithfully,

Joel Featherman



Honorable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street NY, NY 10007

March 3, 2023

Dear Judge McMahon.

Mv name is John O'Sullivan. I am a Chartered Accountant and work for a large multinational consumer electronics company.

Filippo's partner, Ben Kaye, has been a friend of mine since I first met him while living in Canada in early 2012. I worked with Ben while I lived there. Subsequently, I moved to the UK and, although I didn't work directly for or with Ben, I met him on several occasions in a social capacity. This is how I also met his partner, Filippo. My encounters with Ben and Filippo were always positive. They invited me and my wife for dinner at their house on one occasion and it was a very enjoyable evening. It was clear that Filippo was a great cook, with exquisite attention to detail. The presentation of the food that night was akin to what you might expect to get at an upmarket restaurant – everything laid out to perfection. After the births of my children, Ben and Filippo gave them a gift; this was something they didn't have to do, but it was clear that they were both giving and generous people.

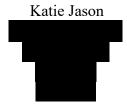
Although my interactions with Filippo were limited, what is clear is that he made my friend, Ben, very happy. To do this, Filippo must indeed be a very special and kind person.

I am writing to show my support for this couple at this very difficult time and look forward to a time when I can meet them again and make some nice memories, just like in previous times.

Thank you for taking time to read my letter.

Yours faithfully.

John O'Sullivan



Honourable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street NY, NY 10007

February 22, 2023

Dear Judge McMahon,

My name is Katie Jason and I am writing on behalf of myself and my husband of 15 years. I am the cousin of Benjamin Kaye who is partners with Filippo, and I am proud to say I am good friends with Filippo. I feel lucky that I have Ben and Filippo in my life, Ben is like a brother to me. I am in my 40s and I have worked as a teacher in a private school for 12 years. After having two children, I retrained as a clinical reflexologist at university treating medical conditions. I have been working as this, helping people, since 2016. My husband is a business owner with 23 staff in his company. He is a fair, honourable boss and we believe we are both upstanding members of our community, with strong morals and ethics.

We have known Filippo for seven years and were introduced to him as Ben's partner. However, over the years we have formed our own friendship and bond with Filippo. He is a kind, loving, loyal man and I have been privileged enough to experience his incredible cooking. He is a wonderful, caring father to his dog, Dolly, and he has spent a lot of time around my children, who have equally created an adoring, strong bond with him. My daughter, who has an constantly asks to see him. His compassion and empathy for her and her condition is truly touching. We all miss him terribly. We have and will continue to feel at ease in leaving our children in the company of Filippo and he has, many times, looked after our children for us when we needed to go out. We trust him with our most precious beings, our children, and that does not change after his case.

We flew to New York this Christmas and spent some time with Filippo. We were shocked and devastated to see him so subdued and low. We spoke about his legal woes, and he was so very remorseful of his mistake.

—makes this whole situation extremely difficult for him to handle and we as a family are determined to be there for him as a support for when he comes home.

Yours Faithfully,

Katie Jason



Honorable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street New York, NY 10007

March 3, 2023

Dear Judge McMahon,

Re: Filippo Bernardini

Sandy and I are friends and neighbours of Filippo Bernadini and his partner Ben Kaye. We are both employed in senior roles in financial services organisations in London and we have several children between us. We pride ourselves on being honest, honourable, upstanding members of society and our community and consider ourselves to be excellent judges of character.

We met Filippo and Ben a few years ago whilst we were walking our dogs in the local park. We got talking and found that we had a number of things in common and struck up a close friendship.

Our mutual interests include food and art, and we spent many evenings together at events or at home, cooking and chatting. We have both always found Filippo to be a kind, intelligent, gentle and thoughtful person who has a loving and loyal partner in Ben.

We have supported both of them since Filippo's arrest and will continue to do so. We care about both of them greatly and very much hope that the decision of the court reflects:

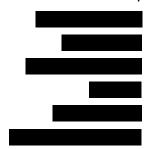
- 1. The fact that Filippo acknowledges his crimes and wrongdoings; he has rightfully stated that he is deeply ashamed of the crimes that he has committed and the distress that he has caused people; and
- 2. The punishment that he has received since his arrest in the form of isolation and financial hardship.

We look forward to seeing Filippo back in the UK soon, supporting him through his rehabilitation and reconvening the quality times we spent together.

Yours faithfully,

Nick & Sandy Williams

Suzanne and Robert Godfrey



Honourable Judge Colleen McMahon United States District Judge Southern District of New York 500 Pearl Street NY, NY 10007

February 12th, 2023

Dear Judge McMahon,

My name is Suzanne Godfrey. I write this letter of support for Filippo Bernardini on behalf of myself and my husband, Robert Godfrey. Filippo is the partner of Ben Kaye, the son of my first cousin, Elaine Kaye. Elaine is like a sister to me, and Ben is like a second son, we are all extremely close. I have two children, a son and a daughter and they have given us five beautiful grandchildren between them, three boys and two girls.

Our son was born with and a such, I was a relentless advocate and fundraiser for organisations helping children with this condition. I was a trustee for The Bobath Centre in London that pioneered alternative treatment for children with and for many years I was the Chairperson of a charity that raised money for that centre. Giving back has always been a passion of mine, I also worked as a volunteer at a shelter for abused women.

My husband Robert is a celebrated businessman who has been the Chairman and CEO of many successful companies. He was a worthy recipient of the Queen's award for export which was presented by HRH Princess Anne. He has also been very active in charity work and is held in very high regard by all who know him, both in business and in our local community. We are good people and we have been married for 44 wonderful years.

We have known Filippo for seven years since he became Ben's partner. We adore him, he has visited our home many, many times and we trust him despite the crimes that he has recently pleaded guilty to – he is not a bad person, he has just worked himself into a cycle of wrongdoing propelled by his compulsive nature which we understand is a trait of his

Filippo has a wonderful, caring nature and we have observed this in his	relationships with
our children and grandchildren (who call him Uncle Filippo). Our grando	daughter
suffers from a relatively unknown	Filippo has shown
love, compassion, patience and understanding even prior to his	. I
would have no problem leaving any of my grandchildren in his care.	

When Filippo visited our home in Spain as our guest, he was the perfect guest – respectful, helpful, a pleasure to be with and most of all, fun! This is why it was such a shock when we saw him in New York on a family vacation to the USA at the end of 2022. He was a shadow of his former self, quiet, withdrawn and very clearly depressed. He talked candidly about his crimes and showed remorse and contrition. He is desperate to go home to Ben and their dog Dolly. It broke our hearts to see him this way.

We know how significantly a can negatively affect an individual during their development. We have seen this ourselves in our immediate family and are dedicated to helping Filippo get the help and support he needs to learn to effectively manage his condition upon his return home to the U.K. He has a great support system in the U.K. as we are a large family and are all very close; Filippo is very much a key part of our family. Please send Filippo home to us as soon as possible,

Yours faithfully,

Suzanne and Robert Godfrey